

**Illinois Department of Revenue
Regulations**

Title 86 Part 190 Section 190.175 Incorporation of Certain Sections of 86 Ill. Adm. Code

TITLE 86: REVENUE

**PART 190
AUTOMOBILE RENTING USE TAX**

SUBPART G: INCORPORATION BY REFERENCE

Section 190.175 Incorporation of Certain Sections of 86 Ill. Adm. Code

- a) The substance and provisions of the Sections of 86 Ill. Adm. Code set out below are incorporated herein by reference and are made a part hereof. For purposes of this incorporation, references in the incorporated Sections to:
- 1) persons engaged in the business of selling tangible personal property at retail mean persons engaged in the business of renting automobiles for periods of one year or less for valuable consideration;
 - 2) sellers and retailers mean automobile renters;
 - 3) users and purchasers mean automobile rentees;
 - 4) sales or sales at retail mean automobile rentals under lease terms of one year or less;
 - 5) the Retailers' Occupation Tax Act (Ill. Rev. Stat. 1991, ch. 120, pars. 440 et seq.) means the Automobile Renting Occupation and Use Tax Act;
 - 6) the Use Tax Act (Ill. Rev. Stat. 1991, ch. 120, pars. 439.1 et seq.) means the Automobile Renting Occupation and Use Tax Act;
 - 7) selling price means receipts from the rental of automobiles under lease terms of one year or less;
 - 8) purchase price means the rental price paid to an automobile rentor for the rental of an automobile under lease terms of one year or less; and
 - 9) returns mean Automobile Renting Use Tax returns or that portion of the Automobile Renting Occupation Tax Return on which Automobile Renting Use Tax can be reported.
- b) On that basis, the following Sections and Subparts of 86 Ill. Adm. Code 150 (Use Tax Regulations) are incorporated herein:

86 Ill. Adm. Code 150.510
86 Ill. Adm. Code 150.515
86 Ill. Adm. Code 150.520
86 Ill. Adm. Code 150.1001
86 Ill. Adm. Code 150.1301
86 Ill. Adm. Code 150.1305

- except for references to the impossibility of showing the tax as a separate item and except for language authorizing the posted sign method of showing tax as a separate item.

86 Ill. Adm. Code 150.1315
86 Ill. Adm. Code 150: Subpart M
86 Ill. Adm. Code 150.Table A

c) 86 Ill. Adm. Code 180.101 - except subsection (a) and except that the reference in subsection (c) to Automobile Renting Occupation Tax means Automobile Renting Use Tax.

86 Ill. Adm. Code 180.125 - except that the reference to gross receipts on which the Automobile Renting Occupation Tax must be computed means rental price on which Automobile Renting Use Tax must be computed.

86 Ill. Adm. Code 180.130
86 Ill. Adm. Code 180.135 - except that the reference to exemption from Automobile Renting Occupation Tax in subsection (a) means exemption from Automobile Renting Use Tax.

d) On the same basis, the following Sections and Subparts of 86 Ill. Adm. Code 130 (Retailers' Occupation Tax Regulations) are incorporated herein:

86 Ill. Adm. Code 130.505(a)
86 Ill. Adm. Code 130.510
86 Ill. Adm. Code 130.515
86 Ill. Adm. Code 130.520
86 Ill. Adm. Code 130.525
86 Ill. Adm. Code 130.535(a)
86 Ill. Adm. Code 130.545
86 Ill. Adm. Code 130.701(f)(1)
86 Ill. Adm. Code 130.701(f)(2)
86 Ill. Adm. Code 130.701(f)(3)
86 Ill. Adm. Code 130.701(g)
86 Ill. Adm. Code 130.710
86 Ill. Adm. Code 130.725
86 Ill. Adm. Code 130.730
86 Ill. Adm. Code 130.735
86 Ill. Adm. Code 130.745

86 Ill. Adm. Code 130: Subpart H - except for Subsection 810(c) and except for the reference to sales for resale and the reference to services in Subsections 130.810(a) and (b). In addition, the reference to exemptions from Retailers' Occupation Tax in Subsection 130.810(a) means exemption from Automobile Renting Use Tax liability.

86 Ill. Adm. Code 130: Subpart I except for those provisions in Subsections 130.905(a) and (b) which refer to interest being due at less than 2% per month.

86 Ill. Adm. Code 130: Subpart J

86 Ill. Adm. Code 130: Subpart L

86 Ill. Adm. Code 130: Subpart M

86 Ill. Adm. Code 130: Subpart O

86 Ill. Adm. Code 130: Subpart P- except for Section 130.1605

86 Ill. Adm. Code 130: Subpart Q

86 Ill. Adm. Code 130: Subpart R

(Source: Amended at 16 Ill. Reg. 4867, effective March 12, 1992)